

City of Little Rock, Arkansas
Monthly Financial Report
General Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 General property taxes	\$17,648,900	\$11,765,933	\$10,419,525	(\$1,346,408)	\$9,967,313
2 Sales taxes	92,199,900	61,466,600	62,025,083	558,483	42,531,554
3 Licenses and permits	9,664,800	6,443,200	8,955,850	2,512,650	8,548,395
4 Intergovernmental	2,190,000	1,460,000	2,424,675	964,675	1,673,467
5 Charges for services	4,902,200	3,268,133	3,347,323	79,189	3,288,036
6 Fines and fees	3,401,700	2,267,800	2,006,646	(261,154)	2,183,864
7 Utility franchise fees	26,332,200	17,554,800	17,859,282	304,482	17,936,248
8 Investment income	25,000	16,667	15,706	(961)	14,730
9 Miscellaneous	875,600	583,733	773,210	189,477	756,739
10 TOTAL REVENUES	<u>157,240,300</u>	<u>104,826,867</u>	<u>107,827,301</u>	<u>3,000,435</u>	<u>86,900,348</u>
EXPENDITURES:					
GENERAL GOVERNMENT:					
11 General Administration	21,700,990	14,467,327	13,773,700	693,627	14,006,282
12 Board of Directors	236,721	157,814	145,462	12,352	137,676
13 Community Programs	350,800	233,867	233,547	319	189,340
14 City Attorney	1,570,611	1,047,074	997,992	49,082	917,555
15 District Court - First Division (Criminal)	1,272,119	848,079	777,857	70,223	749,087
16 District Court - Third Division (Environmental)	539,090	359,393	363,297	(3,904)	325,864
17 District Court - Second Division (Traffic)	1,187,972	791,981	768,885	23,096	751,605
18 Finance	2,734,821	1,823,214	1,870,122	(46,908)	1,690,648
19 Human Resources	1,369,002	912,668	851,062	61,606	752,047
20 Information Technology	3,998,424	2,665,616	2,209,745	455,871	1,949,198
21 Planning and Development	2,025,673	1,350,449	1,199,457	150,991	1,198,379
22 TOTAL GENERAL GOVERNMENT	<u>36,986,223</u>	<u>24,657,482</u>	<u>23,191,128</u>	<u>1,466,354</u>	<u>22,667,682</u>
23 PUBLIC WORKS	1,037,012	691,341	617,211	74,131	597,340
24 PARKS & RECREATION	8,026,457	5,350,971	4,826,614	524,357	4,462,905
25 FIRE	35,981,619	23,987,746	23,584,817	402,929	22,644,358
26 POLICE	53,148,982	35,432,655	34,724,247	708,407	32,121,227
27 HOUSING & NEIGHBORHOOD PROGRAMS	4,228,454	2,818,969	2,724,354	94,615	2,415,889
28 VACANCY SAVINGS	614,155	409,437	0	409,437	0
29 TOTAL EXPENDITURES	<u>140,022,902</u>	<u>93,348,601</u>	<u>89,668,372</u>	<u>3,680,230</u>	<u>84,909,400</u>
30 REVENUES OVER (UNDER) EXPENDITURES	<u>17,217,398</u>	<u>11,478,265</u>	<u>18,158,930</u>	<u>6,680,664</u>	<u>1,990,948</u>
OTHER FINANCING SOURCES/(USES):					
31 TRANSFERS IN	1,319,515	879,677	1,323,301	443,624	2,709,648
32 TRANSFERS OUT	(18,536,913)	(12,357,942)	(14,405,083)	(2,047,141)	(5,931,316)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
33 EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>5,077,148</u>	<u>5,077,148</u>	<u>(1,230,720)</u>
34 BEGINNING FUND BALANCE	<u>24,539,896</u>	<u>24,539,896</u>	<u>24,539,896</u>	<u>0</u>	<u>24,866,080</u>
35 ENDING FUND BALANCE (Notes 1 and 2)	<u>\$24,539,896</u>	<u>\$24,539,896</u>	<u>\$29,617,044</u>	<u>\$5,077,148</u>	<u>\$23,635,360</u>

Note 1: Total encumbrances included in the reported expenditures are \$93,403.

Note 2: This presentation includes Fund 100A restricted reserves of \$9,418,000.

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
General Fund Special Projects Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$12,475	\$12,475	\$6,675
2 Intergovernmental	0	0	0	0	0
3 Interest income	0	0		0	2,000
4 Miscellaneous	0	0	65,227	65,227	401,316
5 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>77,702</u>	<u>77,702</u>	<u>409,991</u>
EXPENDITURES:					
6 Mayor	0	0	0	0	0
7 City Manager	0	0	495,891	(495,891)	444,946
8 City Attorney	0	0	4,898	(4,898)	1,064
9 Finance	0	0	47,035	(47,035)	18,678
10 Human Resources	0	0	19,830	(19,830)	22,494
11 Planning	0	0	0	0	0
12 Community Programs	0	0	2,258,660	(2,258,660)	1,510,560
13 Public Works	0	0	1,151,139	(1,151,139)	344,421
14 Parks and Recreation	0	0	440,472	(440,472)	215,024
15 Fire	0	0	51,386	(51,386)	0
16 Police	0	0	0	0	0
17 Housing	0	0	696,703	(696,703)	361,583
18 Fleet	0	0	1,007,149	(1,007,149)	0
19 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,173,163</u>	<u>(6,173,163)</u>	<u>2,918,770</u>
20 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,095,461)	(6,095,461)	(2,508,780)
OTHER FINANCING SOURCES (USES):					
21 Transfers In	0	0	11,273,446	11,273,446	4,375,820
22 Transfers Out	0	0	(11,472)	(11,472)	(15,000)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
23 EXPENDITURES AND OTHER FINANCING USES	0	0	5,166,513	5,166,513	1,852,040
24 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,387,200</u>	<u>1,207,259</u>	<u>1,049,695</u>
25 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$6,553,713</u>	<u>\$6,373,772</u>	<u>\$2,901,736</u>

Note 1: As of August 31, 2012, fund balance is composed of 126 projects utilizing full fund balance.

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 General property taxes	\$5,040,000	\$3,360,000	\$3,013,375	(\$346,625)	\$2,880,524
2 Intergovernmental	9,770,794	6,513,863	5,934,639	(579,224)	6,157,925
3 Charges for services	9,000	6,000	5,914	(86)	8,669
4 Investment income	1,000	667	2,829	2,163	1,405
5 Miscellaneous	15,000	10,000	75,142	65,142	194,873
6 TOTAL REVENUES	<u>14,835,794</u>	<u>9,890,529</u>	<u>9,031,899</u>	<u>(858,630)</u>	<u>9,243,397</u>
EXPENDITURES:					
Public Works:					
7 General Administration	1,155,600	770,400	483,792	286,608	708,146
8 Operations Administration	566,400	377,600	360,663	16,937	334,333
9 Street & Drainage Maintenance	6,288,743	4,192,495	3,523,846	668,650	3,524,192
10 Storm Drainage Maintenance	860,545	573,697	506,577	67,120	501,759
11 Work Pool	145,182	96,788	103,664	(6,876)	108,893
12 Resource Control & Scheduling	371,584	247,723	233,676	14,047	233,257
13 Control Devices	885,856	590,571	502,897	87,674	482,001
14 Signals	755,481	503,654	442,550	61,104	446,574
15 Parking Meters	96,315	64,210	67,046	(2,836)	59,549
16 Civil Engineering	1,338,163	892,109	839,901	52,207	840,712
17 Traffic Engineering	3,356,216	2,237,477	2,165,749	71,728	2,049,130
18 Parking Enforcement	265,310	176,873	133,578	43,295	132,605
19 TOTAL EXPENDITURES	<u>16,085,395</u>	<u>10,723,597</u>	<u>9,363,938</u>	<u>1,359,658</u>	<u>9,421,150</u>
20 REVENUES OVER (UNDER) EXPENDITURES	(1,249,601)	(833,067)	(332,039)	501,028	(177,753)
OTHER FINANCING SOURCES (USES):					
21 Transfers In	1,715,818	1,143,879	1,069,771	(74,108)	781,430
22 Transfers Out	(466,217)	(310,811)	(1,351,817)	(1,041,006)	(466,217)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
23 EXPENDITURES AND OTHER FINANCING USES	0	(0)	(614,085)	(614,085)	137,460
24 BEGINNING FUND BALANCE	<u>3,823,328</u>	<u>3,823,328</u>	<u>3,823,328</u>	<u>0</u>	<u>2,666,905</u>
25 ENDING FUND BALANCE (Note 1)	<u>\$3,823,328</u>	<u>\$3,823,328</u>	<u>\$3,209,242</u>	<u>(\$614,085)</u>	<u>\$2,804,365</u>

Note 1: Fund 205, Street Special Projects Fund, is considered part of the Street Fund.
The August 31, 2012 fund balance in Fund 205 is \$372,696.

City of Little Rock, Arkansas
Monthly Financial Report
Street Fund Special Projects Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:					
5 Public Works	0	0	539,439	(539,439)	93,103
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>539,439</u>	<u>(539,439)</u>	<u>93,103</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(539,439)	(539,439)	(93,103)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	885,600	885,600	0
9 Transfers Out	0	0	0	0	(53,041)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
10 EXPENDITURES AND OTHER FINANCING USES	0	0	346,161	346,161	(146,144)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>26,535</u>	<u>26,535</u>	<u>160,748</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$372,696</u>	<u>\$372,696</u>	<u>\$14,605</u>

Note 1: As of August 31, 2012, special project commitments for 4 projects utilizing full fund balance.

City of Little Rock, Arkansas
Monthly Financial Report
Seized Money Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	463	463	67
3 Miscellaneous	0	0	187,012	187,012	138,723
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>187,475</u>	<u>187,475</u>	<u>138,790</u>
EXPENDITURES:					
5 Police	0	0	337,667	(337,667)	193,972
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>337,667</u>	<u>(337,667)</u>	<u>193,972</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(150,192)	(150,192)	(55,182)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
10 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(150,192)	(150,192)	(55,182)
11 BEGINNING FUND BALANCE	0	0	81,059	81,059	95,882
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$69,133)</u>	<u>(\$69,133)</u>	<u>\$40,700</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Special Projects Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$344,566	\$344,566	\$327,286
2 Charges for services	0	0	461,664	461,664	640,911
3 Fines and fees	0	0	840,899	840,899	715,611
4 Interest income	0	0	791	791	1,026
5 Miscellaneous	0	0	947,429	947,429	709,425
6 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,595,348</u>	<u>2,595,348</u>	<u>2,056,983</u>
EXPENDITURES:					
7 General Government	0	0	0	0	0
8 City Manager	0	0	299,381	(299,381)	99,300
9 Community Programs	0	0	2,748	(2,748)	0
10 City Attorney	0	0	0	0	0
11 District Court - First Division (Criminal)	0	0	0	0	0
12 District Court - Second Division (Traffic)	0	0	5,872	(5,872)	5,590
13 District Court - Third Division (Environmental)	0	0	4,724	(4,724)	6,172
14 Finance	0	0	33,002	(33,002)	35,101
15 Human Resources	0	0	92,279	(92,279)	70,606
16 Information Technology	0	0	0	0	90,829
17 Planning	0	0	43,022	(43,022)	62,430
18 Fleet	0	0	200,551	(200,551)	74,541
19 Public Works	0	0	98,049	(98,049)	984,674
20 Parks and Recreation	0	0	933,274	(933,274)	824,535
21 Fire	0	0	401,122	(401,122)	170,876
22 Police	0	0	389,032	(389,032)	224,331
23 Housing	0	0	126,270	(126,270)	133,846
24 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,629,325</u>	<u>(2,629,325)</u>	<u>2,782,831</u>
25 REVENUES OVER (UNDER) EXPENDITURES	0	0	(33,977)	(33,977)	(725,848)
OTHER FINANCING SOURCES (USES):					
26 Transfers In	0	0	0	-	326,988
27 Transfers Out	0	0	(663,698)	(663,698)	(58,745)
28 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(697,675)	(697,675)	(120,328)
29 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,779,852</u>	<u>4,779,852</u>	<u>3,164,896</u>
30 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$4,082,177</u>	<u>\$4,082,177</u>	<u>\$3,044,568</u>

Note 1: Fund balance is comprised of 98 special projects with appropriations totaling \$6,270,728 and 10 special projects with negative balances of \$2,182,235.

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Infrastructure Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	80	80	100
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>80</u>	<u>80</u>	<u>100</u>
EXPENDITURES:					
4 Public Works	0	0	6,958	(6,958)	27,399
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>6,958</u>	<u>(6,958)</u>	<u>27,399</u>
5 REVENUES OVER (UNDER) EXPENDITURES	0	0	(6,878)	(6,878)	(27,299)
OTHER FINANCING SOURCES (USES):					
6 Transfers In	0	0	0	0	0
7 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(6,878)	(6,878)	(27,299)
8 EXPENDITURES AND OTHER FINANCING USES	0	0	(6,878)	(6,878)	(27,299)
9 BEGINNING FUND BALANCE	0	0	57,863	57,863	58,729
10 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$50,985</u>	<u>\$50,985</u>	<u>\$31,430</u>

Note 1: As of August 31, 2012, the fund balance has been allocated to 3 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
Grant Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$4,672,022	\$4,672,022	\$8,869,832
2 Charges for Services	0	0		0	0
3 Interest income	0	0	2,471	2,471	1,149
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,674,493</u>	<u>4,674,493</u>	<u>8,870,982</u>
EXPENDITURES:					
5 General Government	0	0	1,059,319	(1,059,319)	1,204,694
6 Public Works	0	0	822,929	(822,929)	9,121,253
7 Parks & Recreation	0	0	102,815	(102,815)	250,000
8 Fleet	0	0	14,590	(14,590)	0
9 Fire	0	0	2,226,128	(2,226,128)	513,925
10 Police	0	0	1,459,688	(1,459,688)	1,137,005
11 Housing	0	0	0	0	213,892
12 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,685,468</u>	<u>(5,685,468)</u>	<u>12,440,768</u>
REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,010,975)	(1,010,975)	(3,569,787)
13 OTHER FINANCING SOURCES (USES):					
14 Transfers In	0	0	0	-	0
Transfers Out	0	0	0	0	0
15 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,010,975)	(1,010,975)	(3,569,787)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>(2,396)</u>	<u>(2,396)</u>	<u>19,604</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$1,013,371)</u>	<u>(\$1,013,371)</u>	<u>(\$3,550,183)</u>
Expenditures include:					
Expended	\$4,611,790				
Encumbered	1,073,679				
	<u>\$5,685,468</u>				

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Emergency 911 Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$774,553	774,553	\$736,497
2 Interest income	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>774,553</u>	<u>774,553</u>	<u>736,497</u>
EXPENDITURES:					
5 Police	0	0	935,040	(935,040)	1,031,014
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>935,040</u>	<u>(935,040)</u>	<u>1,031,014</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(160,486)	(160,486)	(294,517)
OTHER FINANCING SOURCES (USES):					
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
10 EXPENDITURES AND OTHER FINANCING USES	0	0	(160,486)	(160,486)	(294,517)
11 BEGINNING FUND BALANCE	0	0	2,822	2,822	2,822
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>(\$157,665)</u>	<u>(\$157,665)</u>	<u>(\$291,696)</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Community Development Block Grant Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$3,882,652	\$3,882,652	\$2,919,578
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>3,882,652</u>	<u>3,882,652</u>	<u>2,919,578</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	4,564,226	(4,564,226)	2,786,369
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>4,564,226</u>	<u>(4,564,226)</u>	<u>2,786,369</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(681,574)	(681,574)	133,209
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(681,574)	(681,574)	133,209
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,184,797</u>	<u>1,184,797</u>	<u>115,558</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$503,223</u>	<u>\$503,223</u>	<u>\$248,766</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
HIPP Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$645,521	\$645,521	\$692,815
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>645,521</u>	<u>645,521</u>	<u>692,815</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	1,073,886	(1,073,886)	617,852
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,073,886</u>	<u>(1,073,886)</u>	<u>617,852</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(428,364)	(428,364)	74,964
OTHER FINANCING SOURCES (USES):					
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
11	0	0	(428,364)	(428,364)	74,964
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>531,720</u>	<u>531,720</u>	<u>645,687</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$103,355</u>	<u>\$103,355</u>	<u>\$720,651</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
NHSP Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$17,218	\$17,218	\$55,005
2 Charges for Services	0	0	0	0	0
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>17,218</u>	<u>17,218</u>	<u>55,005</u>
EXPENDITURES:					
5 General Government	0	0	0	0	0
6 Housing	0	0	96,928	(96,928)	56,172
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>96,928</u>	<u>(96,928)</u>	<u>56,172</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(79,711)	(79,711)	(1,167)
OTHER FINANCING SOURCES (USES):					
9 Loan Proceeds	0	0	0	0	0
10 Transfers In	0	0	0	0	0
11 Transfers Out	0	0	0	0	0
12 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(79,711)	(79,711)	(1,167)
13 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>189,932</u>	<u>189,932</u>	<u>156,664</u>
14 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$110,221</u>	<u>\$110,221</u>	<u>\$155,497</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Short Term Capital Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Charges for Services	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	5,718	5,718	2,513
3 Donations	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>5,718</u>	<u>5,718</u>	<u>2,513</u>
EXPENDITURES:					
5 General Government	0	0	73,296	(73,296)	145,310
6 Public Works	0	0	2,702,161	(2,702,161)	0
7 Parks and Recreation	0	0	0	0	0
8 Fire	0	0	2,019,399	(2,019,399)	0
9 Police	0	0	316,907	(316,907)	403,823
10 Housing	0	0	0	0	39,508
11 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,111,762</u>	<u>(5,111,762)</u>	<u>588,642</u>
12 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,106,044)	(5,106,044)	(586,128)
OTHER FINANCING SOURCES (USES):					
13 Temporary Note Proceeds	0	0	0	0	0
14 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
15 EXPENDITURES AND OTHER FINANCING USES	0	0	(5,106,044)	(5,106,044)	(586,128)
16 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>5,652,968</u>	<u>5,652,968</u>	<u>1,666,491</u>
17 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$546,923</u>	<u>\$546,923</u>	<u>\$1,080,363</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
2012-2021 Capital Project Fund
For the Period Ended August 31, 2012
(Unaudited)

	Budget	YTD Budget	YTD Revenues and Expenditures	Variance Favorable (Unfavorable)	Aug 31, 2011 Unaudited
REVENUES:					
1 3/8 Cent Sales Tax	\$0	\$0	\$11,513,543	\$11,513,543	\$0
2 Interest income	0	0	20,113	20,113	0
3 Miscellaneous Income	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>11,533,656</u>	<u>11,533,656</u>	<u>0</u>
EXPENDITURES:					
5 General Government	0	0	22,746	(22,746)	0
6 Housing	0	0	333,668	(333,668)	0
7 Public Works	0	0	3,362,535	(3,362,535)	0
8 Parks and Recreation	0	0	118,294	(118,294)	0
9 Fire	0	0	463,400	(463,400)	0
10 Police	0	0	7,159,495	(7,159,495)	0
11 Fleet	0	0	1,443,857	(1,443,857)	0
12 Zoo	0	0	0	0	0
13 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>12,903,995</u>	<u>(12,903,995)</u>	<u>0</u>
14 REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,370,339)	(1,370,339)	0
OTHER FINANCING SOURCES (USES):					
15 Temporary Note Proceeds	0	0	18,580,000	18,580,000	0
16 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
17 EXPENDITURES AND OTHER FINANCING USES	0	0	17,209,661	17,209,661	0
18 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$17,209,661</u>	<u>\$17,209,661</u>	<u>\$0</u>
Expenditures include:					
Expended	\$4,502,790				
Encumbered	<u>8,401,205</u>				
Total	<u>\$12,903,995</u>				

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
1988 Capital Improvement Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	327	327	1,887
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>327</u>	<u>327</u>	<u>1,887</u>
EXPENDITURES:					
5 Public Works	0	0	862,827	(862,827)	152,874
6 Parks and Recreation	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>862,827</u>	<u>(862,827)</u>	<u>152,874</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(862,500)	(862,500)	(150,987)
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	0	0	9
10 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
11 EXPENDITURES AND OTHER FINANCING USES	0	0	(862,500)	(862,500)	(150,979)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>862,500</u>	<u>862,500</u>	<u>1,027,771</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$876,792</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
1998 Capital Improvement Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Intergovernmental	\$0	\$0	\$0	\$0	\$0
2 Charges for Services	0	0	0	0	0
3 Interest income	0	0	1,156	1,156	1,831
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,156</u>	<u>1,156</u>	<u>1,831</u>
EXPENDITURES:					
5 Public Works	0	0	238,010	(238,010)	21,791
6 Housing	0	0	0	0	0
7 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>238,010</u>	<u>(238,010)</u>	<u>21,791</u>
8 REVENUES OVER (UNDER) EXPENDITURES	0	0	(236,853)	(236,853)	(19,960)
OTHER FINANCING SOURCES (USES):					
9 Transfer In	0	0	89	89	0
10 Transfers Out	0	0	0	0	(49,515)
11 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(236,764)	(236,764)	(69,475)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>978,603</u>	<u>978,603</u>	<u>1,032,343</u>
13 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$741,838</u>	<u>\$741,838</u>	<u>\$962,868</u>

Note 1: As of August 31, 2012, the fund balance has been allocated to 3 special projects, including an infrastructure reserve in the amount of \$680.

City of Little Rock, Arkansas
Monthly Financial Report
2009A Parks Capital Improvement Bond
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$64	\$64	\$155
2 Miscellaneous	0	0	0	0	0
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>64</u>	<u>64</u>	<u>155</u>
EXPENDITURES:					
4 General Government	0	0	696,665	(696,665)	1,404,811
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>696,665</u>	<u>(696,665)</u>	<u>1,404,811</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(696,601)	(696,601)	(1,404,656)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(696,601)	(696,601)	(1,404,656)
10 EXPENDITURES AND OTHER FINANCING USES	0	0	(696,601)	(696,601)	(1,404,656)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,125,399</u>	<u>1,125,399</u>	<u>2,317,983</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$428,798</u>	<u>\$428,798</u>	<u>\$913,327</u>

Note 1: As of August 31, 2012, the fund balance has been allocated to 11 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
2004 Capital Improvements
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Interest income	\$0	\$0	\$63	\$63	\$992
2 Miscellaneous	0	0		0	
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>63</u>	<u>63</u>	<u>992</u>
EXPENDITURES:					
4 General Government	0	0	13,601	(13,601)	21,628
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>13,601</u>	<u>(13,601)</u>	<u>21,628</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(13,538)	(13,538)	(20,636)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	0	0	0	0	(209,432)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(13,538)	(13,538)	(230,068)
10 EXPENDITURES AND OTHER FINANCING USES	0	0	(13,538)	(13,538)	(230,068)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>47,863</u>	<u>47,863</u>	<u>273,193</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$34,326</u>	<u>\$34,326</u>	<u>\$43,125</u>

Note 1: As of August 31, 2012, the fund balance has been allocated to 3 special projects.

City of Little Rock, Arkansas
Monthly Financial Report
2008 & 2009 Library Improvement Bond
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Actual</u>
REVENUES:					
1 Interest income	\$0	\$0	\$405	\$405	\$3,097
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>405</u>	<u>405</u>	<u>3,097</u>
EXPENDITURES:					
4 General Government	<u>0</u>	<u>0</u>	<u>5,301,210</u>	<u>(5,301,210)</u>	<u>4,422,847</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>5,301,210</u>	<u>(5,301,210)</u>	<u>4,422,847</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	(5,300,804)	(5,300,804)	(4,419,751)
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(631,365)</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
10 EXPENDITURES AND OTHER FINANCING USES	0	0	(5,300,804)	(5,300,804)	(5,051,115)
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>7,828,258</u>	<u>7,828,258</u>	<u>14,205,859</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,527,454</u>	<u>\$2,527,454</u>	<u>\$9,154,743</u>

Note 1: This fund reflects bond proceeds and interest earnings dedicated to Library improvements.

City of Little Rock, Arkansas
Monthly Financial Report
2009A Parks & Recreation Debt Service Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$0	\$0	\$0
2 Interest income	0	0	4,143	4,143	116
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>4,143</u>	<u>4,143</u>	<u>116</u>
EXPENDITURES:					
4 Issuance Cost	0	0	0	0	0
5 Debt Service	0	0	502,996	(502,996)	506,132
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>502,996</u>	<u>(502,996)</u>	<u>506,132</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(498,853)	(498,853)	(506,016)
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Discount on Bonds Issued	0	0	0	0	0
11 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
12 Transfer In	0	0	503,358	503,358	505,295
13 Transfers Out	0	0	0	0	0
14 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	4,505	4,505	(721)
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>717,732</u>	<u>717,732</u>	<u>712,594</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$722,237</u>	<u>\$722,237</u>	<u>\$711,874</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on April 13, 2010.

City of Little Rock, Arkansas
Monthly Financial Report
2007 Infrastructure Debt Service Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$1,437,188	\$1,437,188	\$1,441,388
2 Interest income	0	0	1,096	1,096	2,164
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>1,438,283</u>	<u>1,438,283</u>	<u>1,443,551</u>
EXPENDITURES:					
4 Issuance Cost	0	0	0	0	0
5 Debt Service	0	0	211,719	(211,719)	231,819
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>211,719</u>	<u>(211,719)</u>	<u>231,819</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	1,226,565	1,226,565	1,211,732
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Bond Reoffering Premium	0	0	0	0	0
10 Discount on Bonds Issued	0	0	0	0	0
11 Payment to Refunded Bond Escrow Agent	0	0	0	0	0
12 Transfer In	0	0	0	0	0
13 Transfers Out	0	0	0	0	0
14 REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	1,226,565	1,226,565	1,211,732
15 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>19,694</u>	<u>19,694</u>	<u>19,153</u>
16 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$1,246,259</u>	<u>\$1,246,259</u>	<u>\$1,230,885</u>

City of Little Rock, Arkansas
Monthly Financial Report
2002 CIP Junior Lien Bonds Debt Service Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Franchise Fees	\$0	\$0	\$317,448	\$317,448	\$316,448
2 Interest income	0	0	261	261	513
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>317,708</u>	<u>317,708</u>	<u>316,961</u>
EXPENDITURES:					
4 Debt Service	0	0	41,849	(41,849)	46,849
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>41,849</u>	<u>(41,849)</u>	<u>46,849</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	275,860	275,860	270,112
OTHER FINANCING SOURCES (USES):					
7 Transfer In	0	0	0	0	0
8 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	275,860	275,860	270,112
9 EXPENDITURES AND OTHER FINANCING USES	0	0	275,860	275,860	270,112
10 BEGINNING FUND BALANCE	0	0	20,789	20,789	21,983
11 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$296,649</u>	<u>\$296,649</u>	<u>\$292,095</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
2004 Improvement Bonds Debt Service Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$6,861,966	\$6,861,966	\$6,557,519
2 Interest Income	0	0	7,696	7,696	11,512
3 Miscellaneous	0	0	0	0	0
4 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>6,869,662</u>	<u>6,869,662</u>	<u>6,569,032</u>
EXPENDITURES:					
5 Debt Service	0	0	11,527,812	(11,527,812)	10,855,113
6 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>11,527,812</u>	<u>(11,527,812)</u>	<u>10,855,113</u>
7 REVENUES OVER (UNDER) EXPENDITURES	0	0	(4,658,150)	(4,658,150)	(4,286,081)
OTHER FINANCING SOURCES (USES):					
8 Bond Proceeds	0	0	0	0	0
9 Transfers In	0	0	0	0	0
10 Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)	0	0	(4,658,150)	(4,658,150)	(4,286,081)
11 EXPENDITURES AND OTHER FINANCING USES	0	0	(4,658,150)	(4,658,150)	(4,286,081)
12 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>11,735,403</u>	<u>11,735,403</u>	<u>11,271,067</u>
13 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$7,077,253</u>	<u>\$7,077,253</u>	<u>\$6,984,986</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
2004 Library Improvement Bonds Debt Service Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Property Tax	\$0	\$0	\$2,105,927	\$2,105,927	\$1,987,226
2 Interest Income	0	0	651	651	279
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,106,578</u>	<u>2,106,578</u>	<u>1,987,505</u>
EXPENDITURES:					
4 Debt Service	0	0	1,694,881	(1,694,881)	1,651,356
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>1,694,881</u>	<u>(1,694,881)</u>	<u>1,651,356</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	411,697	411,697	336,149
OTHER FINANCING SOURCES (USES):					
7 Bond Proceeds	0	0	0	0	0
8 Transfers In	0	0	0	0	0
9 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
10 EXPENDITURES AND OTHER FINANCING USES	0	0	411,697	411,697	336,149
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,240,369</u>	<u>2,240,369</u>	<u>2,076,186</u>
12 ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,652,066</u>	<u>\$2,652,066</u>	<u>\$2,412,336</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
2008 & 2009 Library Improvement Bonds Debt Service Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
Property Tax	\$0	\$0	\$2,042,164	\$2,042,164	\$1,959,463
Interest Income	0	0	4,628	4,628	5,486
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>2,046,792</u>	<u>2,046,792</u>	<u>1,964,949</u>
EXPENDITURES:					
Debt Service	0	0	3,959,160	(3,959,160)	1,859,435
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>3,959,160</u>	<u>(3,959,160)</u>	<u>1,859,435</u>
REVENUES OVER (UNDER) EXPENDITURES	0	0	(1,912,368)	(1,912,368)	105,514
OTHER FINANCING SOURCES (USES):					
Bond Proceeds	0	0	0	0	0
Transfers In	0	0	0	0	631,365
Transfers Out	0	0	0	0	0
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0	0	(1,912,368)	(1,912,368)	736,879
BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>4,907,781</u>	<u>4,907,781</u>	<u>3,268,869</u>
ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$2,995,413</u>	<u>\$2,995,413</u>	<u>\$4,005,748</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Fleet Services Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$11,667,454	\$7,778,303	\$7,804,450	\$26,147	\$7,165,595
2 Interest Income	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>11,667,454</u>	<u>7,778,303</u>	<u>7,804,450</u>	<u>26,147</u>	<u>7,165,595</u>
OPERATING EXPENSES:					
4 Personnel Services	3,319,520	2,213,013	1,902,523	310,491	1,790,811
5 Supplies and materials	6,145,000	4,096,667	4,051,402	45,265	3,704,708
6 Services and other expenses	1,910,859	1,273,906	1,439,374	(165,468)	1,134,189
7 Repairs and maintenance	153,500	102,333	38,642	63,691	75,938
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	138,575	92,383	70,870	21,513	83,878
10 TOTAL OPERATING EXPENSES	<u>11,667,454</u>	<u>7,778,303</u>	<u>7,502,811</u>	<u>275,491</u>	<u>6,789,524</u>
11 OPERATING INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>301,639</u>	<u>301,639</u>	<u>376,071</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	525	525	1,616
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Gain (loss) on disposal of fixed assets	0	0	0	0	0
16 Other, net	0	0	0	0	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>302,164</u>	<u>302,164</u>	<u>377,687</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	0	0	(45,000)	(45,000)	(491,929)
20 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>257,164</u>	<u>257,164</u>	<u>(114,243)</u>
21 BEGINNING NET ASSETS	<u>2,472,599</u>	<u>2,472,599</u>	<u>2,472,599</u>	<u>0</u>	<u>3,006,693</u>
22 ENDING NET ASSETS	<u><u>\$2,472,599</u></u>	<u><u>\$2,472,599</u></u>	<u><u>\$2,729,763</u></u>	<u><u>\$257,164</u></u>	<u><u>\$2,892,450</u></u>

Analysis of Fund Equity	
Cash	
Operating	\$856,980
Debt Reserve	
Receivable	42,043
Inventory	434,329
Capital Assets, net	1,381,637
Other Assets	263,944
Liabilities	<u>(249,170)</u>
Fund Equity	<u><u>\$2,729,763</u></u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Vehicle Storage Facility Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$1,326,100	\$884,067	\$940,413	\$56,347	\$914,813
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>1,326,100</u>	<u>884,067</u>	<u>940,413</u>	<u>56,347</u>	<u>914,813</u>
OPERATING EXPENSES:					
4 Personnel Services	707,388	471,592	399,909	71,683	388,053
5 Supplies and materials	42,584	28,389	31,703	(3,314)	28,416
6 Services and other expenses	535,500	357,000	383,028	(26,028)	350,835
7 Repairs and maintenance	19,828	13,219	12,680	539	22,702
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	20,800	13,867	13,944	(77)	13,809
10 TOTAL OPERATING EXPENSES	<u>1,326,100</u>	<u>884,067</u>	<u>841,264</u>	<u>42,803</u>	<u>803,814</u>
11 OPERATING INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>99,149</u>	<u>99,149</u>	<u>110,999</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	0	0	0
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Gain (loss) on disposal of fixed assets	0	0	(1,000)	(1,000)	0
16 Other, net	0	0	0	0	0
17 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>98,149</u>	<u>98,149</u>	<u>110,999</u>
OPERATING TRANSFERS:					
18 Operating transfers in	0	0	0	0	0
19 Operating transfers out	0	0	0	0	0
20 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>98,149</u>	<u>98,149</u>	<u>110,999</u>
21 BEGINNING NET ASSETS	<u>(789,269)</u>	<u>(789,269)</u>	<u>(789,269)</u>	<u>0</u>	<u>(883,235)</u>
22 ENDING NET ASSETS	<u><u>(\$789,269)</u></u>	<u><u>(\$789,269)</u></u>	<u><u>(\$691,120)</u></u>	<u><u>\$98,149</u></u>	<u><u>(\$772,236)</u></u>

Analysis of Fund Equity	
Cash	
Operating	(\$740,786)
Debt Reserve	
Receivable	-
Inventory	
Capital Assets, net	175,835
Other Assets	
Liabilities	<u>(126,169)</u>
Fund Equity	<u><u>(\$691,120)</u></u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Waste Disposal Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$16,318,440	\$10,878,960	\$11,070,268	\$191,308	\$10,898,206
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>16,318,440</u>	<u>10,878,960</u>	<u>11,070,268</u>	<u>191,308</u>	<u>10,898,206</u>
OPERATING EXPENSES:					
4 Personnel Services	4,581,421	3,054,281	3,117,026	(62,745)	2,820,225
5 Supplies and materials	1,666,100	1,110,733	996,945	113,788	911,897
6 Services and other expenses	3,383,815	2,255,877	1,803,567	452,310	1,663,534
7 Repairs and maintenance	2,465,660	1,643,773	1,798,751	(154,978)	1,702,315
8 Closure & Postclosure Costs	247,945	165,297	194,672	(29,375)	184,579
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	2,532,249	1,688,166	1,488,422	199,744	1,653,279
11 TOTAL OPERATING EXPENSES	<u>14,877,190</u>	<u>9,918,127</u>	<u>9,399,382</u>	<u>518,745</u>	<u>8,935,829</u>
12 OPERATING INCOME/(LOSS)	<u>1,441,250</u>	<u>960,833</u>	<u>1,670,886</u>	<u>710,053</u>	<u>1,962,378</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	5,715	3,810	5,895	2,085	7,921
14 Grants received	0	0	0	0	0
15 Interest expense	(387,500)	(258,333)	(258,374)	(41)	(283,593)
16 Principal	0	0	0	0	0
17 Gain (loss) on disposal of fixed assets	0	0	0	0	(15,445)
18 Other, net	0	0	705,007	705,007	55,460
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,059,465</u>	<u>706,310</u>	<u>2,123,413</u>	<u>1,417,103</u>	<u>1,726,720</u>
OPERATING TRANSFERS:					
20 Bond transfers in	0	0	0	0	0
21 Operating transfers in	480,240	320,160	320,160	0	0
22 Operating transfers out	(1,889,705)	(1,259,803)	(1,889,705)	(629,902)	(3,252,205)
23 NET INCOME/(LOSS)	<u>(350,000)</u>	<u>(233,333)</u>	<u>553,868</u>	<u>787,202</u>	<u>(1,525,485)</u>
24 BEGINNING NET ASSETS	<u>13,407,004</u>	<u>13,407,004</u>	<u>13,407,004</u>	<u>0</u>	<u>14,707,715</u>
25 ENDING NET ASSETS	<u>\$13,057,004</u>	<u>\$13,173,670</u>	<u>\$13,960,872</u>	<u>\$787,202</u>	<u>\$13,182,229</u>

Analysis of Fund Equity

Cash	
Operating	\$4,727,407
Debt Reserve	1,958,877
Receivable	2,568,823
Inventory	
Capital Assets, net	16,619,480
Other Assets	183,760
Liabilities	<u>(12,097,474)</u>
Fund Equity	<u>\$13,960,872</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$563,880	\$375,920	\$438,947	\$63,027	\$375,014
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>563,880</u>	<u>375,920</u>	<u>438,947</u>	<u>63,027</u>	<u>375,014</u>
OPERATING EXPENSES:					
4 Personnel Services	469,780	313,187	337,125	(23,938)	221,178
5 Supplies and materials	25,000	16,667	36,275	(19,608)	25,686
6 Services and other expenses	526,100	350,733	393,865	(43,132)	367,111
7 Repairs and maintenance	43,000	28,667	41,355	(12,688)	15,306
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	100,300	66,867	64,379	2,488	66,848
10 TOTAL OPERATING EXPENSES	<u>1,164,180</u>	<u>776,120</u>	<u>873,000</u>	<u>(96,880)</u>	<u>696,129</u>
11 OPERATING INCOME/(LOSS)	<u>(600,300)</u>	<u>(400,200)</u>	<u>(434,053)</u>	<u>(33,853)</u>	<u>(321,115)</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	0	0	0
13 Contributions	250,000	166,667	166,667	(0)	166,667
14 Interest expense	0	0	0	0	0
15 Principal	0	0	0	0	0
16 Gain (loss) on disposal of fixed assets	0	0	0	0	0
17 Other, net	0	0	0	0	0
18 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(350,300)</u>	<u>(233,533)</u>	<u>(267,386)</u>	<u>(33,853)</u>	<u>(154,449)</u>
OPERATING TRANSFERS:					
19 Operating transfers in	250,000	166,667	166,667	(0)	166,667
20 Operating transfers out	0	0	0	0	0
21 NET INCOME/(LOSS)	<u>(100,300)</u>	<u>(66,867)</u>	<u>(100,719)</u>	<u>(33,853)</u>	<u>12,218</u>
22 BEGINNING NET ASSETS	<u>2,327,783</u>	<u>2,327,783</u>	<u>2,327,783</u>	<u>0</u>	<u>2,419,510</u>
23 ENDING NET ASSETS	<u>\$2,227,483</u>	<u>\$2,260,916</u>	<u>\$2,227,064</u>	<u>(\$33,853)</u>	<u>\$2,431,727</u>

Analysis of Fund Equity	
Cash	
Operating	(\$2,495,603)
Debt Reserve	
Receivable	5,743
Inventory	0
Capital Assets, net	4,790,010
Other Assets	
Liabilities	(73,086)
Fund Equity	<u>\$2,227,064</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Recreation Services Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$0	\$0	\$0	\$0	\$0
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING EXPENSES:					
4 Personnel Services	0	0	0	0	0
5 Supplies and materials	0	0	0	0	0
6 Services and other expenses	0	0	0	0	0
7 Utilities	0	0	0	0	0
8 Repairs and maintenance	0	0	0	0	0
9 Capital outlay	0	0	0	0	0
10 Depreciation and amortization	0	0	110	(110)	536,532
11 TOTAL OPERATING EXPENSES	<u>0</u>	<u>0</u>	<u>110</u>	<u>(110)</u>	<u>536,532</u>
12 OPERATING INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>(110)</u>	<u>(110)</u>	<u>(536,532)</u>
NONOPERATING REVENUES/(EXPENSES):					
13 Investment income	0	0	6,664	6,664	127
14 Grants received	0	0	0	0	0
15 Interest expense	0	0	(418,787)	(418,787)	(422,532)
16 Principal	0	0	0	0	0
17 Gain (loss) on disposal of fixed assets	0	0	0	0	0
18 Other, net	0	0	(7,659)	(7,659)	(7,659)
19 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>0</u>	<u>0</u>	<u>(419,892)</u>	<u>(419,892)</u>	<u>(966,596)</u>
OPERATING TRANSFERS:					
20 Operating transfers in	0	0	804,748	804,748	802,811
21 Operating transfers out	0	0	0	0	0
22 NET INCOME/(LOSS)	<u>0</u>	<u>0</u>	<u>384,857</u>	<u>384,856</u>	<u>(163,787)</u>
23 BEGINNING NET ASSETS	<u>0</u>	<u>0</u>	<u>758,907</u>	<u>758,907</u>	<u>1,228,614</u>
24 ENDING NET ASSETS	<u>\$0</u>	<u>\$0</u>	<u>\$1,143,763</u>	<u>\$1,143,762</u>	<u>\$1,064,827</u>

Analysis of Fund Equity

Cash	
Operating	\$278,625
Debt Reserve	1,394,051
Receivable	156
Inventory	0
Capital Assets, net	10,916,054
Other Assets	212,348
Liabilities	(11,657,470)
Fund Equity	<u>\$1,143,763</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Zoo Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$3,263,000	\$2,175,333	\$2,715,216	\$539,883	\$2,529,384
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>3,263,000</u>	<u>2,175,333</u>	<u>2,715,216</u>	<u>539,883</u>	<u>2,529,384</u>
OPERATING EXPENSES:					
4 Personnel Services	2,864,049	1,909,366	1,723,868	185,498	1,567,244
5 Supplies and materials	935,108	623,405	637,978	(14,573)	555,189
6 Services and other expenses	1,196,727	797,818	729,165	68,653	662,404
7 Repairs and maintenance	613,823	409,215	140,648	268,568	132,678
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	473,400	315,600	336,989	(21,389)	286,993
10 TOTAL OPERATING EXPENSES	<u>6,083,107</u>	<u>4,055,405</u>	<u>3,568,647</u>	<u>486,757</u>	<u>3,204,507</u>
11 OPERATING INCOME/(LOSS)	<u>(2,820,107)</u>	<u>(1,880,071)</u>	<u>(853,431)</u>	<u>1,026,640</u>	<u>(675,123)</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	0	0	0
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Principal	0	0	0	0	0
16 Gain (loss) on disposal of fixed assets	0	0	0	0	0
17 Other, net	0	0	102,527	102,527	(41)
18 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(2,820,107)</u>	<u>(1,880,071)</u>	<u>(750,905)</u>	<u>1,129,167</u>	<u>(675,164)</u>
OPERATING TRANSFERS:					
19 Operating transfers in	3,081,304	2,054,203	2,218,566	164,364	1,284,400
20 Operating transfers out	(501,197)	(334,131)	(501,197)	(167,066)	(591,197)
21 NET INCOME/(LOSS)	<u>(240,000)</u>	<u>(160,000)</u>	<u>966,465</u>	<u>1,126,465</u>	<u>18,038</u>
22 BEGINNING NET ASSETS	<u>7,046,854</u>	<u>7,046,854</u>	<u>7,046,854</u>	<u>0</u>	<u>5,044,814</u>
23 ENDING NET ASSETS	<u>\$6,806,854</u>	<u>\$6,886,854</u>	<u>\$8,013,318</u>	<u>\$1,126,465</u>	<u>\$5,062,852</u>

Analysis of Fund Equity	
Cash	
Operating	(\$2,745,054)
Debt Reserve	0
Receivable	0
Inventory	101,583
Capital Assets, net	10,985,479
Other Assets	0
Liabilities	(328,690)
Fund Equity	<u>\$8,013,318</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Zoo Special Projects Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
REVENUES:					
1 Charges for services	\$0	\$0	\$19,543	\$19,543	\$0
2 Miscellaneous	<u>0</u>	<u>0</u>	<u>198,611</u>	<u>198,611</u>	<u>106,933</u>
3 TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>218,153</u>	<u>218,153</u>	<u>106,933</u>
EXPENDITURES:					
4 Zoo	<u>0</u>	<u>0</u>	<u>171,443</u>	<u>(171,443)</u>	<u>70,237</u>
5 TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>171,443</u>	<u>(171,443)</u>	<u>70,237</u>
6 REVENUES OVER (UNDER) EXPENDITURES	0	0	46,710	46,710	36,697
OTHER FINANCING SOURCES (USES):					
7 Interest income	0	0	1,603	1,603	1,679
8 Transfers In	0	0	189,846	189,846	90,000
9 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER)					
10 EXPENDITURES AND OTHER FINANCING USES	0	0	238,159	238,159	128,376
11 BEGINNING FUND BALANCE	<u>0</u>	<u>0</u>	<u>1,302,836</u>	<u>1,302,836</u>	<u>2,011,445</u>
12 ENDING FUND BALANCE (Note 1)	<u>\$0</u>	<u>\$0</u>	<u>\$1,540,996</u>	<u>\$1,540,996</u>	<u>\$2,139,821</u>

Note 1: As of August 31, 2012, the fund balance is composed of 28 projects.

City of Little Rock, Arkansas
Monthly Financial Report
Golf Course Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$1,611,580	\$1,074,387	\$1,371,908	\$297,521	\$1,128,696
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>1,611,580</u>	<u>1,074,387</u>	<u>1,371,908</u>	<u>297,521</u>	<u>1,128,696</u>
OPERATING EXPENSES:					
4 Personnel Services	1,165,807	777,205	793,359	(16,155)	820,289
5 Supplies and materials	180,312	120,208	161,363	(41,155)	150,696
6 Services and other expenses	504,083	336,055	344,592	(8,537)	327,632
7 Repairs and maintenance	249,679	166,453	212,592	(46,140)	206,081
8 Capital outlay	0	0	-	0	-
9 Depreciation and amortization	94,100	62,733	57,505	5,228	62,154
10 TOTAL OPERATING EXPENSES	<u>2,193,981</u>	<u>1,462,654</u>	<u>1,569,411</u>	<u>(106,757)</u>	<u>1,566,852</u>
11 OPERATING INCOME/(LOSS)	<u>(582,401)</u>	<u>(388,267)</u>	<u>(197,503)</u>	<u>190,764</u>	<u>(438,155)</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	0	0	0	0	196
13 Grants received	0	0	0	0	0
14 Interest expense	(10,000)	(6,667)	0	6,667	0
15 Principal	0	0	0	0	0
16 Gain (loss) on disposal of fixed assets	0	0	(2,368)	(2,368)	(1,496)
17 Other, net	0	0	534	534	0
18 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(592,401)</u>	<u>(394,934)</u>	<u>(199,337)</u>	<u>195,597</u>	<u>(439,455)</u>
OPERATING TRANSFERS:					
19 Operating transfers in	1,164,602	776,401	776,401	(0)	717,835
20 Operating transfers out	(666,301)	(444,201)	(666,301)	(222,101)	(666,301)
21 NET INCOME/(LOSS)	<u>(94,100)</u>	<u>(62,733)</u>	<u>(89,237)</u>	<u>(26,504)</u>	<u>(387,921)</u>
22 BEGINNING NET ASSETS	<u>(2,270,205)</u>	<u>(2,270,205)</u>	<u>(2,270,205)</u>	<u>0</u>	<u>(1,890,324)</u>
23 ENDING NET ASSETS	<u>(\$2,364,305)</u>	<u>(\$2,332,938)</u>	<u>(\$2,359,442)</u>	<u>(\$26,504)</u>	<u>(\$2,278,245)</u>

Analysis of Fund Equity	
Cash	
Operating	(\$5,337,660)
Debt Reserve	
Receivable	
Inventory	24,155
Capital Assets, net	3,150,279
Other Assets	
Liabilities	<u>(196,215)</u>
Fund Equity	<u>(\$2,359,442)</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Jim Dailey Fitness and Aquatics Center Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
OPERATING REVENUES:					
1 Charges for services	\$758,300	\$505,533	\$510,680	\$5,147	\$563,947
2 Other	0	0	0	0	0
3 TOTAL OPERATING REVENUES	<u>758,300</u>	<u>505,533</u>	<u>510,680</u>	<u>5,147</u>	<u>563,947</u>
OPERATING EXPENSES:					
4 Personnel Services	629,754	419,836	363,478	56,358	384,595
5 Supplies and materials	46,223	30,815	25,407	5,408	29,320
6 Services and other expenses	177,401	118,267	136,816	(18,548)	187,863
7 Repairs and maintenance	31,917	21,278	82,059	(60,781)	26,169
8 Capital outlay	0	0	0	0	0
9 Depreciation and amortization	194,000	129,333	90,759	38,574	129,332
10 TOTAL OPERATING EXPENSES	<u>1,079,295</u>	<u>719,530</u>	<u>698,519</u>	<u>21,011</u>	<u>757,279</u>
11 OPERATING INCOME/(LOSS)	<u>(320,995)</u>	<u>(213,997)</u>	<u>(187,839)</u>	<u>26,157</u>	<u>(193,332)</u>
NONOPERATING REVENUES/(EXPENSES):					
12 Investment income	2,560	1,707	715	(992)	1,097
13 Grants received	0	0	0	0	0
14 Interest expense	0	0	0	0	0
15 Principal	0	0	0	0	0
16 Gain (loss) on disposal of fixed assets	0	0	0	0	0
17 Other, net	0	0	0	0	3,000
18 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(318,435)</u>	<u>(212,290)</u>	<u>(187,124)</u>	<u>25,166</u>	<u>(189,234)</u>
OPERATING TRANSFERS:					
19 Operating transfers in	351,286	234,191	241,877	7,686	234,191
20 Operating transfers out	<u>(270,776)</u>	<u>(180,517)</u>	<u>(239,468)</u>	<u>(58,951)</u>	<u>(210,185)</u>
21 NET INCOME/(LOSS)	<u>(237,925)</u>	<u>(158,617)</u>	<u>(184,716)</u>	<u>(26,099)</u>	<u>(165,229)</u>
22 BEGINNING NET ASSETS	<u>3,087,921</u>	<u>3,087,921</u>	<u>3,087,921</u>	<u>0</u>	<u>3,240,827</u>
23 ENDING NET ASSETS	<u>\$2,849,996</u>	<u>\$2,929,305</u>	<u>\$2,903,205</u>	<u>(\$26,099)</u>	<u>\$3,075,598</u>

Analysis of Fund Equity	
Cash	
Operating	\$485,003
Debt Reserve	
Receivable	
Inventory	
Capital Assets, net	2,450,925
Other Assets	
Liabilities	<u>(32,723)</u>
Fund Equity	<u>\$2,903,205</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Rivermarket Garage Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
OPERATING REVENUES:					
1 Statehouse Parking	\$529,680	\$353,120	\$348,536	(\$4,584)	\$309,644
2 RiverMarket Parking	465,000	310,000	361,266	51,266	281,545
3 Business Licenses	229,000	152,667	257,427	104,760	212,751
4 Street Repairs	110,000	73,333	192,845	119,512	94,389
5 Parking Meters	520,000	346,667	340,893	(5,774)	323,504
6 Other	120	80	0	(80)	0
7 TOTAL OPERATING REVENUES	<u>1,853,800</u>	<u>1,235,867</u>	<u>1,500,967</u>	<u>265,100</u>	<u>1,221,832</u>
OPERATING EXPENSES:					
8 Statehouse Parking	378,335	252,223	278,356	(26,133)	212,767
9 RiverMarket Parking	511,350	340,900	317,359	23,541	249,918
10 Other	0	0	0	0	0
11 Depreciation and amortization	220,700	147,133	146,790	343	146,790
12 TOTAL OPERATING EXPENSES	<u>1,110,385</u>	<u>740,257</u>	<u>742,505</u>	<u>(2,249)</u>	<u>609,476</u>
13 OPERATING INCOME/(LOSS)	<u>743,415</u>	<u>495,610</u>	<u>758,462</u>	<u>262,852</u>	<u>612,357</u>
NONOPERATING REVENUES/(EXPENSES):					
14 Investment income	2,200	1,467	1,408	(59)	1,935
15 Debt Service	0	0	0	0	0
16 Interest expense	(531,520)	(354,347)	(357,075)	(2,729)	(388,875)
17 Principal	0	0	0	0	0
18 Gain (loss) on disposal of fixed assets	0	0	0	0	0
19 Other, net	(32,360)	(21,573)	(22,156)	(583)	0
20 INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>181,735</u>	<u>121,157</u>	<u>380,638</u>	<u>259,481</u>	<u>225,416</u>
OPERATING TRANSFERS:					
21 Operating transfers in	0	0	0	0	0
22 Operating transfers out	(369,596)	(246,397)	0	246,397	0
23 NET INCOME/(LOSS)	<u>(187,861)</u>	<u>(125,241)</u>	<u>380,638</u>	<u>505,879</u>	<u>225,416</u>
24 BEGINNING NET ASSETS	<u>158,486</u>	<u>158,486</u>	<u>158,486</u>	<u>0</u>	<u>158,251</u>
25 ENDING NET ASSETS	<u>(\$29,375)</u>	<u>\$33,245</u>	<u>\$539,124</u>	<u>\$505,879</u>	<u>\$383,667</u>

Analysis of Fund Equity	
Cash	
Operating	\$1,085,649
Debt Reserve	1,214,247
Receivable	29,475
Inventory	
Capital Assets, net	7,505,390
Other Assets	671,117
Liabilities	<u>(9,966,754)</u>
Fund Equity	<u>\$539,124</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Police Pension and Relief Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$308,880	\$308,880	\$24,035
2 Plan members	0	0	17,214	17,214	24,035
3 General property taxes	0	0	1,843,551	1,843,551	1,770,490
4 State insurance turnback and guarantee fund	0	0	1,673,867	1,673,867	421,221
5 Other	0	0	929,033	929,033	778,276
6 Total Contributions	<u>0</u>	<u>0</u>	<u>4,772,545</u>	<u>4,772,545</u>	<u>3,018,057</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	2,155,383	2,155,383	(602,188)
8 Interest and dividends	0	0	832,091	832,091	657,096
9	0	0	2,987,474	2,987,474	54,908
10 Less investment expense	0	0	(152,491)	(152,491)	(173,142)
11 Net investment income (loss)	0	0	2,834,983	2,834,983	(118,234)
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>7,607,528</u>	<u>7,607,528</u>	<u>2,899,823</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	8,862,104	(8,862,104)	6,691,813
14 Administrative expenses	0	0	34,017	(34,017)	120,677
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>8,896,121</u>	<u>(8,896,121)</u>	<u>6,812,490</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>(1,288,593)</u>	<u>(1,288,593)</u>	<u>(3,912,667)</u>
17 NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>48,606,375</u>	<u>48,606,375</u>	<u>52,959,530</u>
18 NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$47,317,783</u>	<u>\$47,317,783</u>	<u>\$49,046,863</u>

Note 1: The net assets include \$20,819,038 held in the DROP (deferred retirement option program) account.

City of Little Rock, Arkansas
Monthly Financial Report
Fire Pension and Relief Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$298,174	\$298,174	\$68,407
2 Plan members	0	0	48,174	48,174	68,407
3 General property taxes	0	0	1,843,551	1,843,551	1,770,490
4 State insurance turnback and guarantee fund	0	0	1,037,557	1,037,557	807,816
5 Other	0	0	312,040	312,040	187,620
6 Total Contributions	<u>0</u>	<u>0</u>	<u>3,539,496</u>	<u>3,539,496</u>	<u>2,902,740</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	3,429,533	3,429,533	(1,722,261)
8 Interest and dividends	0	0	1,119,167	1,119,167	979,672
9	0	0	4,548,700	4,548,700	(742,589)
10 Less investment expense	0	0	(243,540)	(243,540)	(264,844)
11 Net investment income (loss)	0	0	4,305,160	4,305,160	(1,007,432)
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>7,844,655</u>	<u>7,844,655</u>	<u>1,895,307</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	7,538,736	(7,538,736)	7,275,167
14 Administrative expenses	0	0	29,096	(29,096)	25,573
15	0	0	7,567,832	(7,567,832)	7,300,740
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>276,823</u>	<u>276,823</u>	<u>(5,405,432)</u>
17 NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>70,545,311</u>	<u>70,545,311</u>	<u>77,149,217</u>
18 NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$70,822,134</u>	<u>\$70,822,134</u>	<u>\$71,743,785</u>

Note 1: The net assets include \$10,847,827 held in the DROP (deferred retirement option program) account.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Benefit Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$1,080,785	\$1,080,785	\$2,022,211
2 Plan members	0	0	665,435	665,435	372,433
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	3,059	3,059	3,188
6 Total Contributions	<u>0</u>	<u>0</u>	<u>1,749,279</u>	<u>1,749,279</u>	<u>2,397,832</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	474,487	474,487	(127,538)
8 Interest and dividends	0	0	125,793	125,793	120,356
9	0	0	600,280	600,280	(7,183)
10 Less investment expense	0	0	(36,764)	(36,764)	(169,092)
11 Net investment income (loss)	0	0	563,516	563,516	(176,275)
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>2,312,795</u>	<u>2,312,795</u>	<u>2,221,558</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,106,221	(1,106,221)	950,990
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,106,221</u>	<u>(1,106,221)</u>	<u>950,990</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>1,206,574</u>	<u>1,206,574</u>	<u>1,270,568</u>
17 NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>9,158,879</u>	<u>9,158,879</u>	<u>8,437,622</u>
18 NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$10,365,453</u>	<u>\$10,365,453</u>	<u>\$9,708,190</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Non-Uniform Defined Contribution Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$1,463,902	\$1,463,902	\$820,751
2 Plan members	0	0	973,332	973,332	907,498
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	10,111	10,111	13,072
6 Total Contributions	<u>0</u>	<u>0</u>	<u>2,447,346</u>	<u>2,447,346</u>	<u>1,741,321</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	1,641,318	1,641,318	(355,789)
8 Interest and dividends	0	0	427,504	427,504	477,872
9	0	0	2,068,821	2,068,821	122,082
10 Less investment expense	0	0	(136,548)	(136,548)	(138,190)
11 Net investment income (loss)	0	0	1,932,273	1,932,273	(16,108)
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>4,379,619</u>	<u>4,379,619</u>	<u>1,725,213</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	1,873,631	(1,873,631)	3,017,749
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>1,873,631</u>	<u>(1,873,631)</u>	<u>3,017,749</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>2,505,988</u>	<u>2,505,988</u>	<u>(1,292,536)</u>
17 NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>35,309,535</u>	<u>35,309,535</u>	<u>36,605,771</u>
18 NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$37,815,523</u>	<u>\$37,815,523</u>	<u>\$35,313,236</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
401 (a) Pension Fund
For the Period Ended August 31, 2012
(Unaudited)

	<u>Budget</u>	<u>YTD Budget</u>	<u>YTD Revenues and Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Aug 31, 2011 Unaudited</u>
ADDITIONS:					
Contributions:					
1 Employer	\$0	\$0	\$289,298	\$289,298	\$255,663
2 Plan members	0	0	215,427	215,427	180,927
3 General property taxes	0	0	0	0	0
4 State insurance turnback and guarantee fund	0	0	0	0	0
5 Other	0	0	0	0	0
6 Total Contributions	<u>0</u>	<u>0</u>	<u>504,725</u>	<u>504,725</u>	<u>436,590</u>
Investment income (loss):					
7 Net increase (decrease) in fair value of investments	0	0	391,906	391,906	265,025
8 Interest and dividends	0	0	0	0	0
9	0	0	391,906	391,906	265,025
10 Less investment expense	0	0	(160)	(160)	(85)
11 Net investment income (loss)	0	0	391,746	391,746	264,940
12 TOTAL ADDITIONS	<u>0</u>	<u>0</u>	<u>896,471</u>	<u>896,471</u>	<u>701,530</u>
DEDUCTIONS:					
13 Benefits paid directly to participants	0	0	60,850	(60,850)	(10,257)
14 Administrative expenses	0	0	0	0	0
15 TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>	<u>60,850</u>	<u>(60,850)</u>	<u>(10,257)</u>
16 NET INCREASE (DECREASE)	<u>0</u>	<u>0</u>	<u>835,621</u>	<u>835,621</u>	<u>711,787</u>
17 NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, BEGINNING	<u>0</u>	<u>0</u>	<u>7,033,795</u>	<u>7,033,795</u>	<u>6,596,444</u>
18 NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, ENDING	<u>\$0</u>	<u>\$0</u>	<u>\$7,869,416</u>	<u>\$7,869,416</u>	<u>\$7,308,232</u>

This Monthly Financial Report was presented to the Little Rock Board of Directors at its meeting on October 30, 2012.

City of Little Rock, Arkansas
Monthly Financial Report
Definitions
For the Period Ended August 31, 2012
(Unaudited)

Accrual Basis of Accounting means a Basis of Accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

Revenue(s) means: (1) Increases in the net current assets of a Governmental Fund Type from other than expenditure refunds and residual equity transfers, but does not include any general long-term debt proceeds and operating transfers in - which are classified as "other financing sources" -- unless these constitute a reservation of fund balances for encumbrances carried forward from the prior year and the expenditure for which the fund balance was created has also been carried forward; or (2) Increases in the net total assets of a Proprietary Fund Type from other than expense refunds, capital contributions and residual equity transfers, but does not include operating transfer in which are classified separately from revenues unless these constitute a reservation of fund balances for encumbrances carried forward from the prior year and the expense for which the fund balance was created has also been carried forward.

Expenditures means decreases in net financial resources under the current financial resources measurement focus, and pertains to payment of normal operating payments and encumbrances. Expenditures are measured in governmental fund accounting.

Expenses mean the cost of doing business in a proprietary organization, and can be either outflows or the using up of assets - cost expiration - such as the depreciation of fixed assets.

Fund Balance means the difference between assets and liabilities reported in the governmental fund. The Fund Balance is the excess of revenue or expenditures that has accumulated since the inception of the fund.

Note: The financials reports for all funds are prepared using the accrual basis of accounting.

Accounts Payable, Bonds Payable and Other Payables
For the Period Ended August 31, 2012

<u>Fund</u>	<u>Accounts Payable</u>	<u>Wages and Benefits Payable</u>	<u>Other Payables</u>	<u>Deferred Revenues</u>	<u>Revenue Bonds Payable</u>	<u>Total Payables Total</u>	<u>Encumbrances</u>
General	52,493	4,662,080	1,110,833	17,452,246	0	23,277,653	93,403
General - Special Projects				379,571		379,571	342,412
Seized Money						0	100,740
Street				2,887,947		2,887,947	53,268
Street - Special Projects						0	21,806
Special Projects				790		790	554,034
Infrastructure						0	6,693
911						0	5,500
CDBG						0	377,738
HIPP						0	307,255
NHSP						0	0
Grants				2,333,748		2,333,748	1,073,679
1988 Capital Improvement						0	0
1995 Capital Improvement						0	0
1998 Capital Improvement - Infrastructure						0	6,886
2009 Capital Improvements						0	140,435
Issuance and Reserve Fund						0	1,977
2008 Library Improvement Bonds						0	0
Short Term Financing Capital Improvements						0	2,016,090
2012-2021 Capital Project Fund						0	8,401,205
2009 Parks & Rec Cap Improvement						0	0
Infrastructure Debt Service						0	0
2002 CIP Jr. Lien Bonds						0	0
2004 Improvement Bonds Debt Service Fund				6,603,803		6,603,803	0
2004 Library Improvement Bonds Debt Service				3,991,990		3,991,990	0
2008 Library Improvement Bonds Debt Service				3,198,978		3,198,978	0
Fleet			249,170			249,170	0
Vehicle Storage Facility	11,802		59,821	54,545		126,169	0
Waste Disposal	20,307		4,892,168	0	7,185,000	12,097,474	0
Rivermarket	55,773		17,313			73,086	0
Recreation Services			97,470		11,560,000	11,657,470	0
Zoo	35,602		293,088			328,690	0
Zoo Special Projects Fund						0	152,648
Golf			186,522	9,693		196,215	0
Jim Dailey Fitness and Aquatics Center			32,723			32,723	0
Rivermarket Garage Fund			80,361	396,393	9,490,000	9,966,754	0
Police Pension		1,778	(573)			1,205	0
Fire Pension		4,838				4,838	0
Non-Uniform Defined Benefit						0	0
Non-Uniform Defined Contribution						0	0
401 (a) Pensions						0	0
Accounts Payable Clearing Fund	70,372					70,372	0
Totals	246,349	4,668,696	7,018,896	37,309,704	28,235,000	77,478,645	13,655,768

SUMMARY OF BOND INDEBTEDNESS
For the month ended August 31, 2012

<u>GENERAL OBLIGATION DEBT</u>	<u>TRUSTEE</u>	<u>ORIGINAL AMOUNT</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>PRINCIPAL BALANCE AT 12/31/11</u>	<u>BONDS ISSUED</u>	<u>PRINCIPAL PAID IN 2012</u>	<u>BONDS RETIRED 2012</u>	<u>PRINCIPAL BALANCE AT 08/31/2012</u>	<u>INTEREST PAID IN 2012</u>
2004 Limited Tax Capital Improvement	Regions Bank (Paying Agent & Registrar)	\$70,635,000	4/1/2016	3.75% - 4.00%	\$14,430,000	\$0	\$4,645,000	\$6,600,000	\$3,185,000	\$282,563
2004 Library Refunding Bonds-Series A & B	Metropolitan Bank	25,000,000	3/1/2022	2.00% - 4.35%	9,220,000	0	0	1,495,000	7,725,000	199,256
2008 Library Construction and Improvement Bonds	Metropolitan Bank	4,000,000	3/1/2028		3,495,000	0	155,000	245,000	3,095,000	75,109
2009 Library Construction and Improvement Bonds	Metropolitan Bank	28,000,000	3/1/2028	3.00% - 5.00%	25,880,000	0	1,110,000	1,830,000	22,940,000	539,551
<u>REVENUE BONDS</u>										
2007 Infrastructure Refunding	Metropolitan Bank	13,350,000	10/1/2019	4.00% - 5.00%	9,460,000	0	0	0	9,460,000	211,094
2002 Junior Lien Revenue Bonds	Metropolitan Bank	3,630,000	10/1/2018	3.50% - 4.65%	1,890,000	0	0	0	1,890,000	41,224
2009A Parks & Rec Revenue Bonds	Bank of the Ozarks	7,830,000	1/1/2039	2.00% - 5.50%	7,385,000	0	130,000	0	7,255,000	368,855
2003 Capital Improvement and Refunding-Parking Projects	Metropolitan Bank	11,855,000	7/1/2028	1.50% - 5.30%	9,880,000	0	390,000	0	9,490,000	498,545
2007 Waste Disposal Revenue Bond	Citizens Bank	3,400,000	5/1/2022	5.30% - 5.87%	2,745,000	0	185,000	0	2,560,000	77,744
2009B Parks & Rec	Bank of the Ozarks	12,120,000	1/1/2039	2.00% - 5.375%	11,770,000	0	210,000	0	11,560,000	587,550
2010 Waste Disposal Revenue Bonds	BancorpSouth	6,570,000	5/1/2016	1.90% - 3.77%	6,570,000	0	1,945,000	0	4,625,000	83,256
<u>TEMPORARY NOTE</u>										
7th 2007 Temporary Note	Suntrust	5,919,000	5/1/2012	3.79%	1,273,494	0	1,273,494	0	0	48,400
8th 2007 Temporary Note	Bank of America	1,372,000	7/19/2012	6.24%	308,554	0	308,554	0	0	19,264
9th 2008 Temporary Note	Bank of America	4,991,500	9/25/2013	4.69%	2,134,800	0	0	0	2,134,800	0
10th 2011 Temporary Note	Pinnacle Public Finance	4,600,000	12/22/2016	1.75%	4,600,000	0	0	0	4,600,000	0
11th 2012 Temporary Note	Banc of America Public Capital Corp.	18,580,000	3/28/2017	1.38%		18,580,000	0	0	18,580,000	0
Grand Total		\$221,852,500			\$111,041,848	\$18,580,000	\$10,352,048	\$10,170,000	\$109,099,800	\$3,032,410